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ABSTRACT

This report is part of an annual national survey that examines salaries of full-time teaching faculty in 54 selected academic disciplines. Data for the study were collected from a total of 296 public and 390 private four-year institutions from the baseline year of 1996-97 to the trend year of 1999-2000. This portion of the study covers salary data for 2,037 accounting faculty at 211 public institutions and 1,020 faculty at 221 private institutions. A data table lists average salaries for both public and private participating institutions by faculty rank, faculty mix percent, and salary factors. Salary trend information is compared for public and private institutions for each of the two study periods with trend information for all fields and with the Consumer Price Index. The study found that for the 1999-2000 period the average salary of $69,919 for accounting faculty in public institutions and the average salary of $67,619 for faculty in private institutions were, respectively, 21.3 percent and 23.6 percent higher than the average salary for all faculty in all major fields, and, respectively, 1.7 percent per year and 2.8 percent per year above the cost of living as measured by the Consumer Price Index. Appended is a list of the 54 selected academic disciplines and lists of the participating public and private colleges. (SM)

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ED 442 361

# SALARY-TREND STUDY OF FACULTY IN **ACCOUNTING** FOR THE YEARS 1996-97 AND 1999-00

Foreword

by

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Since 1982-83 the College and University Personnel Association (CUPA) in Washington, DC, in cooperation with Appalachian State University in Boone, NC, have conducted annual national faculty salary surveys by discipline and rank each year through 1999-00. Two separate surveys are conducted each year, one for public senior colleges and universities and the other for private senior colleges and universities.

Salary data from the 1996-97 and 1999-00 surveys were collected and tabulated for full-time teaching faculty in 54 selected academic disciplines/major fields chosen from among those defined by A Classification of Instructional Programs, 1990.

Each of the 54 academic disciplines/major fields presents a summary of the overall average salary increase in that academic discipline/major field from the "baseline year" of 1996-97 to and including the "trend year" of 1999-00 for both public and private participating institutions. Of the 357 public institutions which participated in CUPA's public survey of 1996-97, 296 also participated in the 1999-00 survey. Data from those same 296 institutions were used in both the baseline year and the trend year studies. Of the 544 institutions which participated in CUPA's private survey of 1996-97, 390 also participated in the 1999-00 survey. Data from those same 390 institutions were used in both the baseline year and the trend year.

In addition to listing the average salaries in **Accounting** for both public and private participating institutions by rank, including "new assistant professor," and listing the faculty mix percentage (FAC MIX PCT) and the salary factor, comparisons are made between the two public surveys and the two private surveys for each of the two study years (1996-97 and 1999-00) and with the CPI (Consumer Price index) of changes in cost-of-living.

The list of all 54 selected academic disciplines/major fields surveyed, including **Accounting,** is found in appendix A, and the lists of all participating senior colleges and universities are found in appendixes B (public) and C (private) of this article.

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HC 032 951

# SALARY-TREND STUDY OF FACULTY IN ACCOUNTING FOR THE YEARS 1996-97 AND 1999-00

by
Richard D. Howe

Since 1982-83 the College and University Personnel Association (CUPA) in Washington, D.C., in cooperation with Appalachian State University in Boone, North Carolina, has conducted two annual national faculty salary studies by discipline and rank through 1999-00: one for public senior colleges and universities, and the other for private senior colleges and universities.

Salary data for each study were collected and tabulated for full-time teaching faculty in 54 selected academic disciplines/major fields chosen from among those defined by A Classification of Instructional Programs *(CIP), 1990, including Accounting. The CIP defines the discipline/major field of Accounting as,

> A group of instructional programs that prepares individuals to practice the profession of accounting and to perform related business functions. Includes instruction in accounting principles and theory, financial accounting, managerial accounting, cost accounting, budget control, tax accounting, legal aspects of accounting, auditing, reporting procedures, statement analysis, planning and consulting, business information systems, accounting research methods, professional standards and ethics, and applications to specific for-profit, public and nonprofit organizations.*
>
> [*A Classification of Instructional Programs (Washington, D.C.: National Center for Education Statistics, [1990]. P.189--52.0300).]

This article summarizes the overall average salary increases in the discipline/major field of Accounting for both public and private institutions from the "baseline year" of 1996-97 to and including the "trend year" of 1999-00. Of the 357 institutions which participated in CUPA's PUBLIC study of 1996-97, 296 also participated in 1999-00. Data from those same 296 institutions were used

in both the baseline year and the trend year. Of the 544 institutions which participated in CUPA's PRIVATE study of 1996-97, 390 also participated in 1999-00. Data from those same 390 institutions were used in both the baseline year and the trend year.

This article lists the average salaries for the discipline/major field of Accounting for both public and private participating institutions by rank, including NEW ASST PROF (new assistant professor), the FAC MIX PCT (faculty mix percentage), and the SALARY FACTOR. Comparisons are also made using the CPI's (Consumer Price Index) changes in cost-of-living between the two studies for each of the two study years (1996-97 and 1999-00).

The CPI uses a base period of 1982-84 and measures/tabulates prices of food, clothing, shelter and fuels, transportation, medical care, entertainment and other goods and services people buy for day-to-day living. When examining trends in faculty salary, it is important to consider any changes in the purchasing power of salaries due to inflation. Comparing changes in the faculty salaries with the CPI gives one a more precise view of what "real" salary increases are, that is, buying power.

The salary is based on a nine- or 10-month academic year salary of full-time faculty, and does not include any faculty teaching less than 51 percent. Salary for summer academic work, fringe benefits, and perquisites are also not included in the salary data. The average salary is based on the study information with the assumption that all employees are full-time. The average salary displayed is an average of all faculty salaries reported for a given rank and discipline.

"NUM" refers to the number of faculty members whose salaries were included to compute the average salary.

"N/IN" refers to the number of institutions that reported salary data for a given academic rank and discipline/major field.

The FAC MIX PCT represents the percentage of faculty in a given discipline/major field who

hold a given academic rank. For example, a FAC MIX PCT factor of 34.9 for associate professors of Accounting in the 1996-97 public study means that 34.9 percent of the faculty in that discipline/-major field held the rank of associate professor.

The SALARY FACTOR for a given rank in a given discipline/major field represents the ratio of the average salary to the total average salary of all institutions in each of the four studies: PUBLIC 1996-97, PUBLIC 1999-00, PRIVATE 1996-97 and PRIVATE 1999-00. For example, a SALARY FACTOR of 1.26 for associate professors in the discipline/major field of Accounting in the 1996-97 public study means that their average salary is 26 percent higher than the average salary for all associate professors in all institutions in that study.

NEW ASST PROF refers to the grouping of assistant professors hired for the first time in the fall of the study year (1996-97 or 1999-00). All information for this group was included in the ASST PROF group for reporting purposes.

ALL MAJOR FIELDS refers to the entire data base for all 54 disciplines/major fields in each of the four studies. Among other things, it is used to compare the discipline/major field of Accounting with the entire data base for each study.

The reader will find the size of the sample on which each percentage or dollar value is based to be of particular importance. The smaller the number in the group, the greater the effect of extreme scores on a descriptive statistic such as the average. It should also be noted that any large disparity in the sample sizes between the "baseline year" of 1996-97 and the "trend year" of 1999-00 will lessen the reliability and validity of any conclusions that one might make based on a simple comparison of averages.

| | PROF | | | ASSOC PROF | | | ASST PROF | | | NEW ASST PROF | | | INSTRUCTOR | | | ALL RANKS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SALARY | NUM | N/IN | SALARY | NUM | N/IN | SALARY | NUM | N/IN | SALARY | NUM | N/IN | SALARY | NUM | N/IN | SALARY | NUM | N/IN |
| DISCIPLINE: BUSINESS MANAGEMENT & ADMINISTRATIVE SERVICES | | | | | | | | | | | | | | | | | | |
| PUBLIC, 1996-97 | | | | | | | MAJOR FIELD: Accounting | | | | | | | | | | | |
| AVERAGE SALARY: | 73921 | 607 | 159 | 62519 | 695 | 196 | 56129 | 560 | 176 | 54186 | 73 | 48 | 36028 | 131 | 64 | 62455 | 1993 | 211 |
| FAC MIX PCT: | 30.5% | | | 34.9% | | | 28.1% | | | 3.7% | | | 6.6% | | | 100.0% | | |
| SALARY FACTOR: | 1.13 | | | 1.26 | | | 1.38 | | | 1.40 | | | 1.18 | | | 1.20 | | |
| ALL MAJOR FIELDS | | | | | | | | | | | | | | | | | | |
| AVERAGE SALARY: | 65318 | 36783 | 296 | 49624 | 29958 | 296 | 40696 | 26815 | 296 | 38610 | 4221 | 280 | 30406 | 5662 | 252 | 51932 | 99218 | 296 |
| FAC MIX PCT: | 37.1% | | | 30.2% | | | 27.0% | | | 4.3% | | | 5.7% | | | 100.0% | | |
| DISCIPLINE: BUSINESS MANAGEMENT & ADMINISTRATIVE SERVICES | | | | | | | | | | | | | | | | | | |
| PUBLIC, 1999-00 | | | | | | | MAJOR FIELD: Accounting | | | | | | | | | | | |
| AVERAGE SALARY: | 82554 | 646 | 178 | 70156 | 715 | 206 | 62279 | 503 | 171 | 63417 | 74 | 59 | 40435 | 173 | 76 | 69619 | 2037 | 221 |
| FAC MIX PCT: | 31.7% | | | 35.1% | | | 24.7% | | | 3.6% | | | 8.5% | | | 100.0% | | |
| SALARY FACTOR: | 1.12 | | | 1.29 | | | 1.40 | | | 1.49 | | | 1.22 | | | 1.21 | | |
| ALL MAJOR FIELDS | | | | | | | | | | | | | | | | | | |
| AVERAGE SALARY: | 73629 | 34031 | 296 | 54590 | 26954 | 296 | 44512 | 25567 | 296 | 42641 | 4748 | 279 | 33065 | 6086 | 248 | 57389 | 92638 | 296 |
| FAC MIX PCT: | 36.7% | | | 29.1% | | | 27.6% | | | 5.1% | | | 6.6% | | | 100.0% | | |
| DISCIPLINE: BUSINESS MANAGEMENT & ADMINISTRATIVE SERVICES | | | | | | | | | | | | | | | | | | |
| PRIVATE, 1996-97 | | | | | | | MAJOR FIELD: Accounting | | | | | | | | | | | |
| AVERAGE SALARY: | 75970 | 218 | 101 | 59434 | 414 | 155 | 50642 | 348 | 166 | 55562 | 42 | 31 | 39298 | 52 | 35 | 58948 | 1032 | 231 |
| FAC MIX PCT: | 21.1% | | | 40.1% | | | 33.7% | | | 4.1% | | | 5.0% | | | 100.0% | | |
| SALARY FACTOR: | 1.19 | | | 1.24 | | | 1.28 | | | 1.50 | | | 1.23 | | | 1.18 | | |
| ALL MAJOR FIELDS | | | | | | | | | | | | | | | | | | |
| AVERAGE SALARY: | 63882 | 15451 | 385 | 47998 | 14481 | 387 | 39519 | 13548 | 387 | 37113 | 2158 | 343 | 31995 | 1995 | 306 | 50167 | 45475 | 390 |
| FAC MIX PCT: | 34.0% | | | 31.8% | | | 29.8% | | | 4.7% | | | 4.4% | | | 100.0% | | |
| DISCIPLINE: BUSINESS MANAGEMENT AND ADMINISTRATIVE SERVICES | | | | | | | | | | | | | | | | | | |
| PRIVATE, 1999-00 | | | | | | | MAJOR FIELD: Accounting | | | | | | | | | | | |
| AVERAGE SALARY: | 85299 | 236 | 100 | 65962 | 423 | 159 | 59723 | 323 | 146 | 59965 | 39 | 31 | 43385 | 38 | 23 | 67619 | 1020 | 221 |
| FAC MIX PCT: | 23.1% | | | 41.5% | | | 31.7% | | | 3.8% | | | 3.7% | | | 100.0% | | |
| SALARY FACTOR: | 1.21 | | | 1.26 | | | 1.37 | | | 1.46 | | | 1.23 | | | 1.24 | | |
| ALL MAJOR FIELDS | | | | | | | | | | | | | | | | | | |
| AVERAGE SALARY: | 70417 | 13634 | 385 | 52454 | 13411 | 388 | 43604 | 12958 | 388 | 41171 | 2288 | 342 | 35170 | 2046 | 306 | 54710 | 42049 | 390 |
| FAC MIX PCT: | 32.4% | | | 31.9% | | | 30.8% | | | 5.4% | | | 4.9% | | | 100.0% | | |

RESULTS OF THE TWO PUBLIC STUDIES: 1996-97 AND 1999-00

In the PUBLIC 1996-97 study in the above table, the discipline/major field of Accounting was reported in 211 of the 296 public institutions. The average salary of the 1,993 faculty was $62,455. This average salary was approximately 20.3 percent higher than the average salary of $51,932 for all 99,218 faculty in ALL MAJOR FIELDS in the same 1996-97 public study.

For the PUBLIC 1999-00 salary study in the above table, Accounting was reported in 221 of the same 296 public institutions. The average salary of the 2,037 faculty was $69,619. This average salary was approximately 21.3 percent higher than the average salary of $57,389 for all 92,638 faculty in ALL MAJOR FIELDS in the 1999-00 public study.

The three-year increase in average salaries for all faculty in the discipline/major field of Accounting in the public institutions studied was 11.5 percent ($69,619 minus $62,455 equals $7,164). The CPI of increase cost-of-living between October 1996 and October 1999 was 6.3 percent. In comparison, with the CPI, there was a relative increase in Accounting average faculty salaries over the three-year period by 5.2 percent or an average of 1.7 percent each year above the cost-of-living.

The increase in average salaries for all faculty in ALL MAJOR FIELDS over three years in the public institutions studied was 10.5 percent ($57,389 minus $51,932 equals $5,457). In comparison to the discipline/major field of Accounting (11.5%), the faculty in ALL MAJOR FIELDS received a relative increase in their salaries of 1.0 percent less than the faculty in the discipline/major field of Accounting.

In the 1996-97 and 1999-00 study the faculty mix percentage in Accounting is higher at the professor rank than at the assistant professor rank: 30.5 percent vs. 28.1 percent; and 31.7 percent vs. 24.7 percent. The differences in faculty mix percentage at the ranks of professor and assistant

professors in ALL MAJOR FIELDS for both public studies are 37.1 percent vs. 27.0 percent (1996-97) and 36.7 percent vs. 27.6 percent (1999-00).

Finally, the hiring rate of new assistant professors in Accounting in the public studies was lower than the hiring rate of ALL MAJOR FIELDS in 1996-97, 3.7 percent (73/1,993) vs 4.3 percent (4,221/99,218) and lower in 1999-00, 3.6 percent (74/2,037) vs. 5.1 percent (4,748/92,638).

## RESULTS OF THE TWO PRIVATE STUDIES: 1996-97 AND 1999-00

The PRIVATE 1996-97 salary study in the above table indicates that the discipline/major field of Accounting was reported in 231 of the 390 private institutions. The average salary of the 1,032 faculty was $58,948, an average salary 17.5 percent higher than the average salary of $50,167 for all 45,475 faculty in ALL MAJOR FIELDS in the 1996-97 private study.

In the PRIVATE 1999-00 salary study in the above table, 221 of the same 390 private institutions reported Accounting. The average salary of the 1,020 faculty was $67,619, an average salary 23.6 percent higher than the average salary of $54,710 for all 42,049 faculty in ALL MAJOR FIELDS in the 1999-00 private study.

The three-year increase in average salaries for all faculty in Accounting in the private institutions studied was 14.7 percent ($67,619 minus $58,948 equals $8,671). The CPI increased cost-of-living between October 1996 and October 1999 was 6.3 percent. A more realistic increase, therefore, in the average faculty salaries of Accounting over the three-year time period, is 8.4 percent or 2.8 percent each year above the cost-of-living.

The three-year increase in average salaries for all faculty in ALL MAJOR FIELDS in the private institutions studied was 9.1 percent ($54,710 minus $50,167 equals $4,543). In comparison to Accounting (14.7%), the faculty in ALL MAJOR FIELDS increased their salaries 5.6 percent less

than faculty in Accounting.

For both studies in the discipline/major field of Accounting, the faculty mix percentage is lower at the professor rank in comparison to the assistant professor rank: 21.1 percent vs. 33.7 percent (1996-97); and 23.1 percent vs 31.7 percent, (1999-00). The differences in the ranks of professor and assistant professor in ALL MAJOR FIELDS for both private studies are 34.0 percent vs. 29.8 percent (1996-97) and 32.4 percent vs. 30.8 percent (1999-00).

Finally, the hiring rate for new assistant professors in Accounting was lower than the hiring rate in ALL MAJOR FIELDS in the 1996-97 private study: 4.1 percent (42/1,032) vs. 4.8 percent (2,158/45,475) and lower in the 1999-00 private study: 3.8 percent (39/1,020) vs. 5.4 percent (2,288/42,049).

## CONCLUSION

This article presents salary-trend information on the academic discipline/major field of Accounting and compares that information with both ALL MAJOR FIELDS and the CPI over a period of three years, from the "baseline year" of 1996-97 through the "trend year" of 1999-00. Two studies--one for public institutions, and the other for private institutions--were conducted for the baseline year and for the trend year--a total of four studies. A total of 6,082 (2.2%) faculty in the discipline/major field of Accounting participated and were included in the 54 disciplines/major fields in each of the four studies and in the overall total of 279,380 participating faculty. The same 296 public institutions and the same 390 private institutions in the United States participated in the baseline year and in the trend year.

Although the public and private studies data may be interpreted in a variety of ways, several significant points are as follows. First, the average faculty salary factors in the discipline/major field of Accounting for the 1996-97 public study was 20 percent higher that of all ranks in ALL MAJOR

FIELDS (1.00); and for the 1996-97 private study it was 18 percent higher than the average faculty salary factors for all ranks in ALL MAJOR FIELDS (1.00). In the public study the average faculty salary factors for all ranks in Accounting in 1999-00 was 21 percent higher; and, 24 percent higher in the 1999-00 private study than the average salary factors for all ranks in ALL MAJOR FIELDS (1.00), respectively.

Second, the October 1999 CPI reflects an 6.3 percent increase over the October 1996 CPI and indicates that the faculty in Accounting in the public institutions received an average annual salary increase of 1.7 percent above the cost-of-living. In the private institutions the annual average salary increase was 2.8 percent above the cost-of-living.

Third, in both the 1996-97 and 1999-00 public studies in Accounting, the professor rank FAC MIX PCTs are higher than those for the assistant professor rank. However, in the 1996-97 and 1999-00 private studies the FAC MIX PCTS were lower at the professor rank than at the assistant professor rank.

Finally, the hiring rate of new assistant professors in Accounting in the 1996-97 and 1999-00 public studies and in the 1996-97 and 1999-00 private studies were lower than the hiring rate of ALL MAJOR FIELDS.

Because a significant data base of average faculty salaries in the academic discipline/major field of Accounting has now been developed, it is anticipated that this information will serve as a valuable reference and evaluation tool for interested administrators and professors.

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APPENDICES:

A - OVERALL LIST OF SELECTED DISCIPLINES, page 10
B - LIST OF PUBLIC PARTICIPATING INSTITUTIONS, page 11
C - LIST OF PRIVATE PARTICIPATING INSTITUTIONS, page 14

## APPENDIX A

### OVERALL LIST OF SELECTED DISCIPLINES

ACCOUNTING
ADMINISTRATIVE ASSISTANT AND SECRETARIAL SERVICES
AGRICULTURE BUSINESS AND PRODUCTION
ANTHROPOLOGY
ARCHITECTURE AND RELATED PROGRAMS
AREA, ETHNIC, AND CULTURAL STUDIES
BIOLOGY, GENERAL
BUSINESS ADMINISTRATION AND MANAGEMENT
BUSINESS MANAGEMENT AND ADMINISTRATIVE SERVICES
BUSINESS/MANAGERIAL ECONOMICS
CHEMISTRY
COMMUNICATIONS
COMMUNICATIONS TECHNOLOGIES
COMPUTER AND INFORMATION SCIENCES
COUNSELOR EDUCATION/STUDENT COUNSELING AND GUIDANCE SERVICES
CRIMINAL JUSTICE AND CORRECTIONS
CURRICULUM AND INSTRUCTION
DRAMA/THEATER ARTS AND STAGECRAFT
ECONOMICS
EDUCATION
EDUCATION ADMINISTRATION AND SUPERVISION
ENGINEERING, GENERAL
ENGINEERING-RELATED TECHNOLOGIES
ENGLISH LANGUAGE AND LITERATURE, GENERAL
ENTERPRISE MANAGEMENT AND OPERATION
FINE ARTS AND ART STUDIES
FOREIGN LANGUAGES AND LITERATURES
GENERAL TEACHER EDUCATION
GEOGRAPHY
GEOLOGICAL AND RELATED SCIENCES
HISTORY
HOME ECONOMICS, GENERAL
LIBRARY SCIENCE
MARKETING MANAGEMENT AND RESEARCH
MATHEMATICS
MULTI/INTERDISCIPLINARY STUDIES
MUSIC
NURSING (R.N. TRAINING)
OCCUPATIONAL THERAPY
PARKS, RECREATION AND LEISURE STUDIES
PHILOSOPHY AND RELIGION
PHYSICAL SCIENCES, GENERAL
PHYSICAL THERAPY
PHYSICS
POLITICAL SCIENCE AND GOVERNMENT
PSYCHOLOGY, GENERAL
PUBLIC HEALTH
READING TEACHER EDUCATION
SOCIAL SCIENCES, GENERAL
SOCIAL WORK
SOCIOLOGY
SPECIAL EDUCATION
SPEECH PATHOLOGY AND AUDIOLOGY
VISUAL AND PERFORMING ARTS

TOTAL 54

## APPENDIX B

**CUPA Public Faculty Salary-Trend Studies: 1996-9 and 1999-00**

**Institutions Participating in Both Studies:**

Angelo State University (TX)
Appalachian State University (NC)
Arizona State University-West (AZ)
Arkansas State University (AR)
Arkansas Tech University (AR)
Armstrong Atlantic State University (GA)
Auburn University-Montgomery (AL)
Augusta State University (GA)
Austin Peay State University (TN)
Ball State University (IN)
Bemidji State University (MN)
Black Hills State University (SD)
Bloomsburg University of Pennsylvania (PA)
Bluefield State College (WV)
Boise State University (ID)
Bowie State University (MD)
Bowling Green State University (OH)
Bridgewater State College (MA)
California Polytechnic State University-San Luis Obispo (CA)
California State University-Fresno (CA)
California State University-Fullerton (CA)
California State University-Northridge (CA)
California University of Pennsylvania (PA)
Central Michigan University (MI)
Central Missouri State University (MO)
Chadron State College (NE)
Christopher Newport University (VA)
Citadel, the Military College of South Carolina, The (SC)
Clarion University of Pennsylvania (PA)
Clemson University (SC)
Cleveland State University (OH)
Coastal Carolina University (SC)
College of Charleston (SC)
College of New Jersey, The (NJ)
College of William and Mary (VA)
Colorado School of Mines (CO)
Columbus State University (GA)
Dakota State University (SD)
Delta State University (MS)
East Carolina University (NC)
East Central University (OK)
East Stroudsburg University of Pennsylvania (PA)
East Tennessee State University (TN)
Eastern Connecticut State University (CT)
Eastern Illinois University (IL)
Eastern Kentucky University (KY)
Eastern Michigan University (MI)
Eastern New Mexico University Main Campus (NM)
Eastern Washington University (WA)
Edinboro University of Pennsylvania (PA)
Emporia State University (KS)
Fairmont State College (WV)
Fayetteville State University (NC)
Ferris State University (MI)
Fitchburg State College (MA)
Florida International University (FL)
Fort Hays State University (KS)
Francis Marion University (SC)
Frostburg State University (MD)
George Mason University (VA)
Georgia Institute of Technology (GA)
Georgia Southern University (GA)
Georgia Southwestern State University (GA)
Georgia State University (GA)
Glenville State College (WV)
Grambling State University (LA)
Grand Valley State University (MI)
Idaho State University (ID)
Illinois State University (IL)
Indiana State University (IN)
Indiana University-Northwest (IN)
Indiana University-Purdue University Fort Wayne (IN)
Indiana University -South Bend (IN)
Indiana University of Pennsylvania (PA)
Jacksonville State University (AL)
James Madison University (VA)
Kean University (NJ)
Keene State College (NH)
Kennesaw State University (GA)
Kent State University Main Campus (OH)
Kutztown University of Pennsylvania (PA)
Lake Superior State University (MI)
Lander University (SC)
Langston Univerity (OK)
Lewis-Clark State College (ID)
Lincoln University (PA)
Longwood College (VA)
Louisiana State University and Agriculture and Mechanical College (LA)
Louisiana State University-Shreveport (LA)
Louisiana Tech University (LA)
Maine Maritime Academy (ME)
Mankato State University (MN)

Mansfield University of Pennsylvania (PA)
Marshall University (WV)
Massachusetts College of Liberal Arts(MA)
Mayville State University (ND)
McNeese State University (LA)
Mesa State College (CO)
Metropolitan State College of Denver (CO)
Metropolitan State University (MN)
Miami University (OH)
Middle Tennessee State University (TN)
Midwestern State University (TX)
Millersville University of Pennsylvania (PA)
Minot State University (ND)
Mississippi State University (MS)
Mississippi University for Women (MS)
Missouri Southern State College (MO)
Missouri Western State College (MO)
Montana State University-Billings (MT)
Montana State University-Bozeman (MT)
Montana State University-Northern (MT)
Montana Tech of the University of Montana (MT)
Montclair State University (NJ)
Morehead State University (KY)
Murray State University (KY)
New Jersey City University (NJ)
New Mexico Highlands University (NM)
New Mexico State University Main Campus (NM)
Nicholls State University (LA)
North Carolina Central University (NC)
North Carolina State University (NC)
North Dakota State University Main Campus (ND)
North Georgia College and State University (GA)
Northeastern State University (OK)
Northeastern Illinois University (IL)
Northern Arizona University (AZ)
Northern Kentucky University (KY)
Northern Michigan University (MI)
Northern State University (SD)
Northwest Missouri State University (MO)
Northwestern State University (LA)
Oakland University (MI)
Ohio State University Main Campus, The (OH)
Ohio University Main Campus (OH)
Old Dominion University (VA)
Peru State College (NE)
Pittsburg State University (KS)
Plymouth State College (NH)
Portland State University (OR)
Purdue University-Calumet (IN)
Purdue University North Central Campus (IN)
Radford University (VA)
Ramapo College of New Jersey (NJ)
Rhode Island College (RI)
Richard Stockton College of New Jersey, The (NJ)
Rowan University (NJ)
Rutgers, The State University of New Jersey (NJ)
Saginaw Valley State University (MI)
Salisbury State University (MD)
Sam Houston State University (TX)
San Francisco State University (CA)
Shawnee State University (OH)
Shippensburg University of Pennsylvania (PA)
South Dakota School of Mines and Technology (SD)
South Dakota State University (SD)
Southeast Missouri State University (MO)
Southeastern Louisiana University (LA)
Southeastern Oklahoma State University (OK)
Southern Arkansas University (AR)
Southern Illinois University at Carbondale (IL)
Southern Illinois University at Edwardsville (IL)
Southern Oregon University (OR)
Southern Polytechnic State University (GA)
Southern Utah University (UT)
Southwest Missouri State University (MO)
Southwest State University (MN)
Southwest Texas State University (TX)
Southwestern Oklahoma State University (OK)
St. Mary's College of Maryland (MD)
State University of New York at Albany (NY)
State University of New York at Binghamton (NY)
State University of New York at Geneseo (NY)
State University of New York-Stony Brook (NY)
State University of New York College at Brockport (NY)
State University of New York College at Buffalo (NY)
State University of New York College at Oneonta (NY)
State University of New York College at Oswego (NY)
State University of New York College at Potsdam (NY)
State University of New York College at Cortland (NY)
State University of New York Institute of Technology at Utica-Rome (NY)
Tarleton State University (TX)
Temple University (PA)
Tennessee Technological University (TN)
Texas A & M International University (TX)
Texas A & M University-Commerce (TX)
Texas A & M University-Corpus Christi (TX)
Texas Tech University (TX)
Towson University (MD)
Troy State University (AL)
Truman State University (MO)
United States Air Force Academy (CO)
University of Akron Main Campus, The (OH)

University of Alabama-Huntsville (AL)
University of Alaska-Anchorage (AK)
University of Alaska-Southeast (AK)
University of Baltimore (MD)
University of California Berkeley (CA)
University of California Davis (CA)
University of California Irvine (CA)
University of California Los Angeles (CA)
University of California Riverside (CA)
University of California San Diego (CA)
University of California Santa Barbara (CA)
University of California Santa Cruz (CA)
University of Central Florida (FL)
University of Central Oklahoma (OK)
University of Colorado-Colorado Springs (CO)
University of Colorado-Denver (CO)
University of Connecticut (CT)
University of Delaware (DE)
University of Georgia, The (GA)
University of Houston (TX)
University of Houston-Clear Lake (TX)
University of Houston-Downtown (TX)
University of Houston-Victoria (TX)
University of Idaho (ID)
University of Louisiana at Monroe (LA)
University of Maine (ME)
University of Maine-Farmington (ME)
University of Maine-Fort Kent (ME)
University of Maine-Presque Isle (ME)
University of Maryland Baltimore County (MD)
University of Massachusetts (MA)
University of Massachusetts-Boston (MA)
University of Massachusetts-Dartmouth (MA)
University of Memphis, The (TN)
University of Michigan-Dearborn (MI)
University of Minnesota-Duluth (MN)
University of Minnesota-Morris (MN)
University of Missouri-Saint Louis (MO)
University of Montana (MT)
University of Montevallo (AL)
University of Nebraska-Kearney (NE)
University of Nebraska-Omaha (NE)
University of Nevada-Las Vegas (NV)
University of Nevada-Reno (NV)
University of New Orleans (LA)
University of North Alabama (AL)
University of North Carolina-Asheville (NC)
University of North Carolina-Charlotte (NC)
University of North Carolina-Greensboro (NC)
University of North Carolina-Pembroke (NC)
University of North Carolina-Wilmington (NC)
University of North Florida (FL)
University of North Texas (TX)
University of Northern Colorado (CO)
University of Northern Iowa (IA)
University of Puerto Rico Ponce University College (PR)
University of South Alabama (AL)
University of South Carolina-Aiken (SC)
University of South Carolina Spartanburg (SC)
University of South Florida (FL)
University of Southern Colorado (CO)
University of Southern Indiana (IN)
University of Southern Mississippi (MS)
University of Southwestern Louisiana (LA)
University of Tennessee at Chattanooga (TN)
University of Tennessee at Martin (TN)
University of Tennessee at Memphis (TN)
University of Texas at Arlington (TX)
University of Texas at Dallas (TX)
University of Texas at El Paso (TX)
University of Texas at San Antonio (TX)
University of Virginia's College at Wise, The (VA)
University of West Alabama, The (AL)
University of West Florida (FL)
University of Wisconsin-Eau Claire (WI)
University of Wisconsin-Green Bay (WI)
University of Wisconsin-La Crosse (WI)
University of Wisconsin-Stevens Point (WI)
University of Wisconsin-Stout (WI)
University of Wisconsin-Superior (WI)
University of Wisconsin-Whitewater (WI)
Valdosta State University (GA)
Valley City State University (ND)
Virginia State University (VA)
Washburn University of Topeka (KS)
Washington State University (WA)
Wayne State College (NE)
Weber State University (UT)
West Liberty State College (WV)
West Virginia Institute of Technology (WV)
Western Carolina University (NC)
Western Illinois University (IL)
Western Kentucky University (KY)
Western Michigan University (MI)
Western New Mexico University (MN)
Western Oregon University (OR)
Western Washington University (WA)
Wichita State University (KS)
William Paterson University of New Jersey (NJ)
Winthrop University (SC)
Worcester State College (MA)
Wright State University Main Campus (OH)
Youngstown State University (OH)

## APPENDIX C

### CUPA Private Faculty Salary-Trend Studies: 1996-97 and 1999-00

### Institutions Participating in Both Studies:

Abilene Christian University (TX)
Adrian College (MI)
Agnes Scott College (GA)
Albertson College (ID)
Albertus Magnus College (CT)
Albright College (PA)
Alfred University (NY)
Allegheny College (PA)
Allen College (IA)
Allentown College of Saint Francis De Sales (PA)
Alvernia College (PA)
Alverno College (WI)
American University, The (DC)
Amherst College (MA)
Anderson University (IN)
Anna Maria College (MA)
Asbury College (KY)
Ashland University (OH)
Aurora University (IL)
Averett College (VA)
Avila College (MO)
Babson College (MA)
Baldwin-Wallace College (OH)
Barber-Scotia College (NC)
Barry University (FL)
Bastyr University (WA)
Baylor University (TX)
Beaver College (PA)
Bellarmine College (KY)
Belmont Abbey College (NC)
Belmont University (TN)
Benedict College (SC)
Bennett College (NC)
Bentley College (MA)
Berea College (KY)
Bethany College (WV)
Bethel College (KS)
Bethel College (MN)
Biola University (CA)
Birmingham-Southern College (AL)
Blackburn College (IL)
Bluffton College (OH)
Boston University (MA)
Bradley University (IL)
Brenau University (GA)
Briar Cliff College (IA)
Brown University (RI)
Bryant College (RI)
Bryn Mawr College (PA)
Buena Vista University (IA)
Butler University (IN)
Cabrini College (PA)
Caldwell College (NJ)
Calvin College (MI)
Canisius College (NY)
Capitol College (MD)
Cardinal Stritch University (WI)
Carlow College (PA)
Carroll College (WI)
Case Western Reserve University (OH)
Catawba College (NC)
Catholic University of America, The (DC)
Cedar Crest College (PA)
Cedarville College (OH)
Central College (IA)
Central Methodist College (MO)
Chapman University (CA)
Charleston Southern University (SC)
Clarkson College (NE)
Clarkson University (NY)
Clear Creek Baptist Bible College (KY)
College Misericordia (PA)
College of Mount Saint Joseph (OH)
College of New Rochelle (NY)
College of Notre Dame (CA)
College of Notre Dame of Maryland (MD)
College of Our Lady of the Elms (MA)
College of Saint Benedict (MN)
College of Saint Catherine (MN)
College of Saint Elizabeth (NJ)
College of Saint Mary (NE)
College of Saint Rose (NY)
College of Saint Scholastica, The (MN)
College of Santa Fe (NM)
Columbia College (MO)
Columbia College (SC)
Columbia International University (SC)
Concordia University (CA)
Concordia University (NE)
Concordia University-Wisconsin (WI)
Cooper Union (NY)
Cornerstone University and Grand Rapids Baptist Seminary (MI)
Covenant College (GA)
Culver-Stockton College (MO)
D'Youville College (NY)

Daemen College (NY)
Dakota Wesleyan University (SD)
Davidson College (NC)
Davis & Elkins College (WV)
Defiance College, The (OH)
Delware Valley College (PA)
DePaul University (IL)
Dickinson College (PA)
Doane College (NE)
Dominican College of Blauvelt (NY)
Dominican College of San Rafael (CA)
Dominican University (IL)
Dordt College (IA)
Drake University (IA)
Drexel University (PA)
Drury College (MO)
Duquesne University (PA)
East Texas Baptist University (TX)
Eastern College (PA)
Eastern Mennonite University (VA)
Eckerd College (FL)
Edgewood College (WI)
Elizabethtown College (PA)
Elmhurst College (IL)
Elon College (NC)
Embry-Riddle Aeronautical University (FL)
Emerson College (MA)
Emmanuel College (MA)
Emory University (GA)
Eureka College (IL)
Fairfield University (CT)
Fisk University (TN)
Florida Southern College (FL)
Franciscan University of Steubenville (OH)
Franklin & Marshall College (PA)
Freed Hardeman University (TN)
Friends University (KS)
Gallaudet University (DC)
Gannon University (PA)
Gardner-Webb University (NC)
George Washington University (DC)
Georgetown College (KY)
Gonzaga University (WA)
Gordon College (MA)
Goshen College (IN)
Grinnell College (IA)
Guilford College (NC)
Gustavus Adolphus College (MN)
Gwynedd-Mercy College (PA)
Hampden-Sydney College (VA)
Hastings College (NE)
Hilbert College (NY)
Hiram College (OH)
Hofstra University (NY)
Holy Family College (PA)
Holy Names College (CA)
Hope College (MI)
Houston Baptist University (TX)
Illinois Institute of Technology (IL)
Immaculata College (PA)
International Bible College (AL)
Iona College (NY)
Ithaca College (NY)
Jacksonville University (FL)
Jamestown College (ND)
John Brown University (AR)
John Carroll University (OH)
Johns Hopkins University (MD)
Judson College (AL)
Juniata College (PA)
Kalamazoo College (MI)
Kentucky Wesleyan College (KY)
Kenyon College (OH)
King's College (PA)
La Roche College (PA)
La Salle University (PA)
LaGrange College (GA)
Lake Erie College (OH)
Lakeland College (WI)
Le Moyne College (NY)
Lebanon Valley College (PA)
Lees-McRae College (NC)
Lenoir-Rhyne College (NC)
LeTourneau University (TX)
Limestone College (SC)
Lincoln Memorial University (TN)
Lindsey Wilson College (KY)
Long Island University (NY)
Loras College (IA)
Louisiana College (LA)
Loyola College in Maryland (MD)
Loyola Marymount University (CA)
Loyola University New Orleans (LA)
Lubbock Christian University (TX)
Luther College (IA)
Lynchburg College (VA)
Lyon College (AR)
Madonna University (MI)
Malone College (OH)
Manhatten Christian College (KS)
Marian College (IN)
Marion College of Fond du Lac (WI)
Marist College (NY)
Mars Hill College (NC)
Mary Baldwin College (VA)
Marymount College (NY)
Marymount University (VA)
Maryville University of Saint Louis (MO)



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Marywood University (PA)
Massachusetts Institute of Technology (MA)
McKendree College (IL)
McMurry University (TX)
Medaille College (NY)
Meredith College (NC)
Merrimack College (MA)
Messiah College (PA)
Midland Lutheran College (NE)
Midway College (KY)
Midwestern University (IL)
Milligan College (TN)
Millikin University (IL)
Mills College (GA)
Monmouth University (NJ)
Mount Mary College (WI)
Mount Mercy College (IA)
Mount Olive College (NC)
Mount Saint Mary's College (CA)
Mount Saint Mary's College (MD)
Mount St. Claire College (IA)
Mount Union College (OH)
Mulhenberg College (PA)
Muskingum College (OH)
National University (CA)
Neumann College (PA)
New Hampshire College (NH)
Newberry College (SC)
Niagara University (NY)
North Central College (IL)
Northeastern University (MA)
Northwest Christian College (OR)
Northwestern College (IA)
Northwestern College (MN)
Norwich University (VT)
Notre Dame College (NH)
Nova Southeastern University (FL)
Occidental College (CA)
Oglethorpe University (GA)
Ohio Northern University (OH)
Oklahoma Baptist University (OK)
Oklahoma City University (OK)
Olivet Nazerene University (IL)
Our Lady of the Lake University (TX)
Pace University (NY)
Pacific Luthern University (WA)
Pacific University (OR)
Pepperdine University (CA)
Pfeiffer University (NC)
Piedmont College (GA)
Pikeville College (KY)
Point Park College (PA)
Presbyterian College (SC)
Principia College (IL)
Providence College (RI)
Pudget Sound Christian College (WA)
Quincy University (IL)
Randolph-Macon College (VA)
Reed College (OR)
Regis College (MA)
Regis University (CO)
Rensselaer Polytechnic Institute (NY)
Rider University (NJ)
Roanoke College (VA)
Robert Morris College (PA)
Rockford College (IL)
Rockhurst College (MO)
Rollins College (FL)
Rose-Human Institute of Technology (IN)
Sacred Heart Major Seminary/College and Theologate (MI)
Sacred Heart University (CT)
Saint Bonaventure University (NY)
Saint Francis College (PA)
Saint John's University (NY)
Saint John's University (MN)
Saint Joseph's College (PA)
Saint Martin's College (WA)
Saint Mary's College of California (CA)
Saint Mary's University of Minnesota (MN)
Saint Michael's College (VT)
Saint Olaf College (MN)
Saint Xavier University (IL)
Salem College (NC)
Salem-Teikyo University (WV)
Salve Regina University (RI)
Santa Clara University (CA)
Scripps College (CA)
Seattle Pacific University (WA)
Seattle University (WA)
Shorter College (GA)
Siena College (NY)
Siena Heights University (MI)
Simpson College (CA)
Simpson College (IA)
Smith College (MA)
Southeastern College of the Assemblies of God (FL)
Southern Adventist University (TN)
Southern Methodist University (TX)
Spalding University (KY)
Spring Hill College (AL)
Springfield College (MA)
St. Andrews Presbyterian College (NC)
St. Edward's University (TX)
St. John Fisher College (NY)
St. Mary's University (TX)
Stanford University (CA)
Stetson University (FL)

Stevens Institute of Technology (NJ)
Susquehanna University (PA)
Sweet Briar College (VA)
Teikyo Post University (CT)
Texas Christian University (TX)
Texas Wesleyan University (TX)
The Sage Colleges (NY)
Thomas College (ME)
Thomas More College (KY)
Toccoa Falls College (GA)
Trinity Christian College (IL)
Trinity College (DC)
Trinity College (VT)
Tulane University (LA)
Tusculum College (TN)
Tuskegee University (AL)
Union College (NE)
Union Institute (OH)
Union University (TN)
United States International University (CA)
University of Bridgeport (CT)
University of Charleston (WV)
University of Dayton (OH)
University of Detroit Mercy (MI)
University of Evansville (IN)
University of Hartford (CT)
University of La Verne (CA)
University of Mary Hardin-Baylor (TX)
University of Miami (FL)
University of New England (ME)
University of Portland (OR)
University of Redlands (CA)
University of Rio Grande (OH)
University of Saint Francis (IN)
University of Saint Thomas (MN)
University of Saint Thomas (TX)
University of San Diego (CA)
University of San Francisco (CA)
University of Scranton (PA)
University of Sioux Falls (SD)
University of Tampa (FL)
University of the Incarnate Word (TX)
University of the Ozarks (AR)
University of the Pacific (CA)
University of the South (TN)
University of Tulsa (OK)
Upper Iowa University (IA)
Ursuline College (OH)
Utica College of Syracuse University (NY)
Valparaiso University (IN)
Vanguard University of Southern California (CA)
Villanova University (PA)
Viterbo College (WI)
Walsh University (OH)
Warren Wilson College (NC)
Wartburg College (IA)
Washington and Jefferson College (PA)
Washington College (MD)
Webber College (FL)
Webster University (MO)
Western Baptist College (OR)
Western Maryland College (MD)
Western New England College (MA)
Westminister College (PA)
Westminister College of Salt Lake City (UT)
Wheaton College (MA)
Wheeling Jesuit University (WV)
Widener University (PA)
William Jewell College (MO)
William Penn College (IA)
Williams Baptist College (AR)
Wilmington College (DE)
Wilmington College (OH)
Wingate University (NC)
Wisconsin Lutheran College (WI)
Wittenberg University (OH)
Woodbury University (CA)
Worcester Polytechnic Institute (MA)
Xavier University (OH)
York College of Pennsylvania (PA)

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